

State of California
BOARD OF EQUALIZATION
CIGARETTE TAX REGULATIONS

Regulation 4041. COMMON CARRIER DELIVERY REPORTS.

Every common carrier making a delivery of cigarettes to a consignee in this State, the shipment of which originated outside this State shall report to the board not later than the 25th day of the calendar month following the calendar month in which the delivery of the cigarettes was made, the following information concerning the shipment:

- (a) the name of the shipper and the point of origin;
- (b) the name of the consignee and the address to which delivered;
- (c) the date and number of the waybill covering the shipment;
- (d) the number of cases, bales or other containers of cigarettes delivered and the quantity of cigarettes contained therein as shown by the shipping documents; and
- (e) in the case of rail shipments, the car initials and number; and
- (f) in the case of water shipments, the name of the vessel and the number of the steamship bill of lading.

This report shall be made on a form prescribed by and filed with the board at Sacramento.

History: Adopted June 24, 1959.

Amended October 10, 1968, effective November 13, 1968.